

Exhibit C

Letter from Defendant to Department of Industrial Relations



January 30, 2004

Ms. Janie W. Wade
 Adm. Hearing Officer
 Alabama Career Center
 260 Church Street
 Alex City, AL

Via: Facsimile - 256-329-9591

Re: Case No: 18357AT03
 Claimant: Patrick R. Bailey

Post-It® Fax Note	7871	Date	2/2/04	# of pages	11
To	Ms. Janie Wade	From	Edward Crowell		
Co./Dept.	Adm. Hearing office	Co.	Miltope Corp.		
Phone #		Phone #	334-613-6542		
Fax #	256-329-9591	Fax #			

Dear Ms. Wade:

This letter is to inform you that business conditions do not permit our company, Miltope Corporation, to be present at the unemployment compensation hearing of Patrick A. Bailey on February 3, 2004, but we would like our voice to be heard.

On December 2, 2003 we forwarded information to Ms. Judy Pierce, regarding Mr. Bailey's termination. Attached is that correspondence.

Mr. Bailey was given a copy of our employee handbook and signed for the same. Mr. Bailey was aware of the requirements regarding absenteeism as outlined in our employee handbook. Mr. Bailey did not follow policy and procedures in regards to contacting his supervisor in the time frame as stated in policy regarding his absenteeism. Mr. Bailey was given FMLA paperwork to complete, by our Benefits Manager, approximately three weeks prior to his taking time off and was advised that the paperwork would need to be completed, returned and approved by me, prior to his leave. This paperwork was never returned. Mr. Bailey never made contact with me or his supervisor to make arrangements for his leave, nor did he try and contact me after a termination letter was mailed to him to discuss his termination. Mr. Bailey was advised by his supervisor to provide Miltope with a physicians certificate stating that he was needed at home, to no avail. Mr. Bailey was aware of what was required of him and failed to provide Miltope with any documentation regarding his need for leave.

We at Miltope, view very seriously the needs of each of our employees. When policy is followed, we make every effort to accommodate our employees' needs. Please be advised that we protest any ruling in favor of awarding Mr. Bailey unemployment benefits.

Please feel free to contact me at (334) 613-6542. Again, I regret I cannot attend the hearing, but conditions do not permit.

Thank you for your consideration.

Sincerely,

Edward F. Crowell
 Vice President, Administration

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